P11

G. R. S. 58]
Previous references.

File No. 22 0/01-02

1901-2
(Municipal)

Serial Nos. 1—4

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1——7

Major **Part B for** August 1902

SUBJECT.

Grant of Public Service Remittance Transfer Receipt in the Case of Municipal taxes

---

	Log No	Letter No	Dated
1	4468 / L 575	Nil	2 10 01

From the President of the Municipalities Junkun West-
Requests sanction to include the term transfer of Municipal
taxes in the expression for ' Bona fide purposes only

			20 2 02
2	K L 1340	B 663-4	

To " The Comptroller

Forwards the above for his opinion in the matter

GPE—3,500—21-7-11

GOVERNMENT OF MYSORE

Memo.

Enclosure to letter etc 2414
07 2 - 10 - 01.

The Comptroller, in his docket No 1671 dated 10th September 1901, intimated to the Deputy Commissioner of Shimoga, that the issue of Public Transfer Receipts, for the remittance of Municipal Taxes, is objectionable, as no such provision is made (in the Code) and forwarded a copy of the same to the Deputy Commissioner Uttara Kanara District, for information and guidance.

2. The President

of the Municipalities
in the Kaduna District,
in submitting copy of
the above correspondence,
states that it has been
in practice in this
District, to issue Public
Service Transfer Receipts
for municipal remit-
tances as well and
as such, requests that
the sanction of Govern-
ment may be obtained
to include "Transfer
of Municipal Taxes"
in the term "for
bona fide public
purposes" as defined
in Article 143 of the
Civil Account Code.

+ Mn 21,44,072 10.01

Page 49

Submitted for
Orders as to whether
the Comptroller may be asked to report why & how
the practice which

It is said to prevail, in the Kadur District, was hitherto allowed to continue, and why the same practice may not be introduced into other districts, rendering the term "bona fide public purposes" ^ or "occurring in article 14" include the transfer of Municipal taxes.

DJ 8/10/01

Subd to Secty.

If approved, he may ascertain the practice obtaining in the other Districts & deal with the question finally.

JB
9/10/1901

The Comptr will be able to tell us thus about so.

(The clerk explains the delay in bringing up this paper was due to accident)

The Comptr may be asked to express his opinion as above indicated.

JB
14/2/1902

G of I Ord 2nd.

L. 00.

Chebucto who was acted as per order of the Secretary above for his opinion on the subject of sales that the remittance objected to by him were not remittances of the funds of one municipality to another, but remittances of taxes due by [illegible], which cannot be made by Public Service Transfer Receipt. He says that even in the case of remittances of the funds of one municipality to another it is doubtful whether this may be made by P.S.T.R, but that owing to the peculiar Government Control over Municipal Funds such remittances may be made with some [illegible] notice

m. 3063-1/2 / 1723-02 § 20th Feb. 02

⊕ No. 07349 - 1 March 1902.

The Comptroller does not

5

directly answers the query from this office

"why and how the practice, which is said to prevail in the Kadur District was hitherto allowed to continue

May his attention be invited to the previous Order and he be requested to state whether the practice of remitting by Public Servants Transfer receipts - municipal taxes due by the Amildar of the Taluk, in his private capacity or other private individual was in existence in the Kadur District before objection was taken thereto by the Comptroller as stated by the Dy Comr, and if so why such practice was allowed to continue

Submitted for orders.

Dy 18/3/02 A Secy. 22/3/1902

Are the items of Govt

revenue paid by Parties transferred by such transfer receipts. If the Rev Deptt will please answer this? (with rule if incident cut up)
11/6/1902

Rec'd 13/11/02 Rec'd 14/11/02

It is ascertained that the practice referred to has not been in currency after the advent of the New Rules. According to Sec 32-5 of the Old Rules such transfers were permissable. But according to the New Rules (Sec 91) the matter has been left to the discretion of the Dy Commr. Submitted Mr Jeffreys
11/7/02
12/7/02

(Inward)

What the Comptroller State seems to be right. Unless it is considered that a rule should be made to allow such ~~pay~~ money to be transferred by Service J.R.R., the practice will have to be prohibited. May an order to that effect issue?

7/9/17

3rd Councillor. 7/9/17

19/07
(789) Geo. Enquiry from [illegible] Government - the principle of [illegible] Patil employed with the Secretary of State in Council, and Government of India in the case of Municipal [illegible]

(It is also doubtful whether such taxes can be levied upon the entire property of a municipal district but this question will have to be settled.)

Dr. Hirsch 29/7

General Serial No. 303

1901

4468
3.4.01.

From

H. H. Sparke Esquire
President of the Municipalities
Kadur District

To

H.S. Kanjundayya Esq. M.A. M.L.
Secretary to Govt. of Mysore
Genl. & Rev Depts.

Dated, Chikmagalur, the 2nd October 1901

Despatched ?

Received

General No. 2441 } 190 .
No.

Enclosures Number. 1.

Soliciting sanction to include the term transfer of Mun.l taxes in the Expression "for Bona fide purposes only" in the sec: 143 of the Civil Proc. Code

SECTION Municipal
FILE No. 22 of 01-2
SERIAL No. 1

L 5

L 4
3-10-01

G-R 0
D-J 3/10/01

1901.

Office of the President of the Munici-
-cipalities, in the Kadur Dist.
Dated, Chikmuglur, the 1st Oct. /01

From

H. H. Sparke, Esquire,
President of the
Municipalities
Kadur District

To

H.V. Ranjundayya Esquire
Secretary to the Government M.A.M.L.
Genl. + Rev. Depts.

Sir,

In submitting herewith a copy of the Comptroller's Docket No. 1671 dated the 10th September 1901 addressed to the Deputy Commissioner Shimoga, and received with his (Comptroller's) memo No. 1672/33, I have the honor to state that it has been in prac-
-tice in this District to issue Public Service Transfer Receipts for Municipal remit-
-tances as well, and as such, I would request that you will be so good as to ob-
-tain the sanction of Government to in-
-clude transfer of Municipal taxes in the term "for bona fide public purposes" as defined in article 143 of the Civil Account Code

Code relating to the civil Department as this procedure will be convenient.

I have the honor to be,
sir,
your most obed.t servant

H. H. Sparks
President of the
Municipalities
Kadun District

Special audit Department

From E. R. Subbarayen Esquire
Comptroller Impare Govt.

To K. P Puttannah Chetty Esquire
Dy: Commissioner Shimoga

Dated 10th September 1901—

No 1671

Adverting to his report on the inspection of the Shimoga Taluk Treasury held on the 4th May 1901, has the honor to State that for Land Revenue Code & Excise rules provided for payments being made in one Treasury to be credited in another Treasury while there is no such provision made for Municipal Funds, and that therefore the issue of Public Transfer receipts for the remittance of the Municipal taxes referred to in his docket No 2715 of 25th May 1901, addressed to the First Assistant Commissioner Shimoga—

Thus a District is objectionable -

/Signed/ E. R. Salberayen
Comptroller

No. 1672/33

Copy to H. H. Sparkes Esquire
Deputy Commissioner Kaduna District
for information and guidance.

/Signed/ E. R. Salberayen
Comptroller

"Copy"

[illegible] Sparkes
Deputy Commissioner &
President Municipal Board
Kaduna District

SECTION Unclassified
FILE No. 22/22
SER'AL No. 2

Read:- 752

Letter no 244 dated 2nd October 1901 from the President of the Municipalities in the Kadur District, requesting ~~the~~ Sanction ~~of Government~~ to include ~~the~~ term "transfer of Municipal taxes" in the term "for bona fide public purposes as defined in Article 143 of the Civil Account Code relating to the Civil Department.

R.L. 1340

13663-64
L.J. 234-92 20/2/02

Time to Comptroller

Order thereon —
ordered that
a Copy of the above ~~will~~ be forwarded to the Comptroller for his opinion with a request to

that he will be so good as to report why and how the practice which is said to prevail in the Kadur District, was hitherto allowed to continue and why the same may not be introduced into other districts as well. The practice obtaining in other Districts in regard to this matter should also be reported.

17/12/1902
for Secretary.

12/12/02

To the Comptroller with Copy of letter

Pd. Receipts

Kadur DB

OFFICE OF THE
11760
DEPARTMENT

189

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
Rev. Agent Dept.

Dated

Despatched

Received

No.

No.

SUBJECT MATTER.

Stating that the remittances objected to by this office were not remittances of the Treasury or Municipality & another but remittances of Taxes due by the parties which cannot be made by P.C.T. Receipts.

234

No 5-134

1X 11 5 0

SPECIAL AUDIT DEPARTMENT

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 6th March 1902. 189

To

From

E R SUPRAYER, Esq., B.A.B.C.E.

Comptroller, Mysore Govt.

To H.V.Nanjundayya, Esq., M.A.B.L.
~~The~~ *Secretary to the Govt of Mysore,*
General and Revenue *Depts*

Sir

Adverting to the Proceedings of Government No.13663-64/LF 234-92 dated 20th February 1902 and letter No.244 dated 20th October 1901 addressed by the President of the Municipalities Kadur District to the Secretary to the Government in the General and Revenue Departments (copy of which was forwarded to this Office) I have the honor to state that the remittances objected to by this Office were not remittances of the funds of one Municipality to another but remittances of taxes due by parties which cannot be made by Public Service Transfer Receipt.

The Deputy Commissioner Shimoga District in his report on the inspection of the Shimoga Taluk Treasury held on the 4th May 1901 had brought to notice that under "Local Remittances" there were certain items which were objectionable being Municipal taxes due by the Amildar of the *Taluq* the remittance of which by Public Service Transfer Receipt is not provided for in the Civil Account Code (Article 143).

This Office accordingly issued a circular to all Deputy Commissioners on the 10th September 1901 pointing out that for Land Revenue and Excise Revenue the Land Revenue Code and the Excise Rules provided for payments being made in one Treasury to be credited in another Treasury while there was no such pro-

provision for Municipal taxes and directing that the issue of Public Service Remittance Transfer Receipts for the remittance of such taxes should therefore be discontinued.

I may add that even in the case of remittances of the funds of one Municipality to another it is doubtful whether this may be made by Public Service Transfer Receipts but owing to the peculiar Government control over Municipal Funds such remittances may be made with some justice.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

SECTION: Misc. Tax
FILE No. Misc 4 01-2
SERIAL No. 4

Read again :— 78

Letter No 244 dated 2nd October 1901 from the President of the Municipal Boards, Kadur &c requesting sanction to include "transfer of Municipal taxes" in the term "for bona fide public purposes" as defined in Article 143 of the Civil Account Code, relating to the Civil Department.

Read Letter No 5734 dated 6th March 1902 from the Comptroller, Stating, with reference to Proceedings No 13663-4 / 27234-92 of 20th Dec. 02, that he issued a circular to all Dy Comrs on 10-9-01 pointing out that for Land Revenue and Excise Revenue, the Land Revenue Code and the Excise Rule provided for payments being made in or

Treasury to be credited
to the Municipality,
with the necessary
intimation for immediate
withdrawal and directing
that the cheque of P. S.R.T.A
for the re-assessment of Rs
have already been discontinued

Pd 332

Rs 27577-66 R 20/8/1902
27234-72

Rs √ copies sent to
D C Kapur and Complts

Sales Tax :—

Let it be ascertained
that some credit is now
given that the business
or passing assessee to
other than the Govt, except
with the special sanction
of the Govt. Once I know
the case, we must apply R
to in the case of Municipal
taxes. Otherwise the
rule should therefore be
strictly observed.

and the existing
practice in Madras

Private

Minister

1/28/8

30/7/02 Secretary
org 31/7/02

To Municipalities
Pdts of 32 and Bd

76

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Boards Branch, Municipal, dated 26th August 1902.

READ AGAIN—

Letter No 244, dated 2nd October 1901, from the President of the Municipal Boards, Kadur District, requesting sanction to include "transfer of Municipal taxes" in the term "for *bona fide* public purposes" as defined in Article 143 of the Civil Account Code, relating to the Civil Department.

READ—

Letter No. 5734, dated 6th March 1902, from the Comptroller stating, with reference to Proceedings No. 13663-4—L. F 234-92, dated 20th February 1902, that he issued a circular to all Deputy Commissioners on 10th September 1901, pointing out that for land revenue and Excise revenue, the Land Revenue Code and the Excise Rules provided for payments being made in one treasury to be credited in another treasury, while there was no such provision for Municipalities, and directing that the issue of P. S. R T. R' for the remittance of such taxes should be discontinued.

No. 2757-66—L. F. 234-92, DATED BANGALORE, 26TH AUGUST 1902.

ORDER THEREON.—It is observed that even land-holders have not the privilege of paying revenue to other than the patel, except with the special permission of the Deputy Commissioner. Such being the case, the grant of Public Service Remittance Transfer Receipt in the case of Municipal taxes is objectionable, and the existing practice in Kadur should therefore be stopped.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller, Government of Mysore.
The Presidents of District Fund and Municipal Boards of Districts.

Exd.—J.T.R.

1902-03

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH,
MUNICIPAL

PROCEEDINGS

Dated 26th August 1902

No 2757-66
L.F. 234-92

Stating that the grant of Public Service Remittance Transfer Receipt in the case of Municipal taxes is objectionable and the existing practice in Kadur should be stopped.

SBP—200—1-9-02